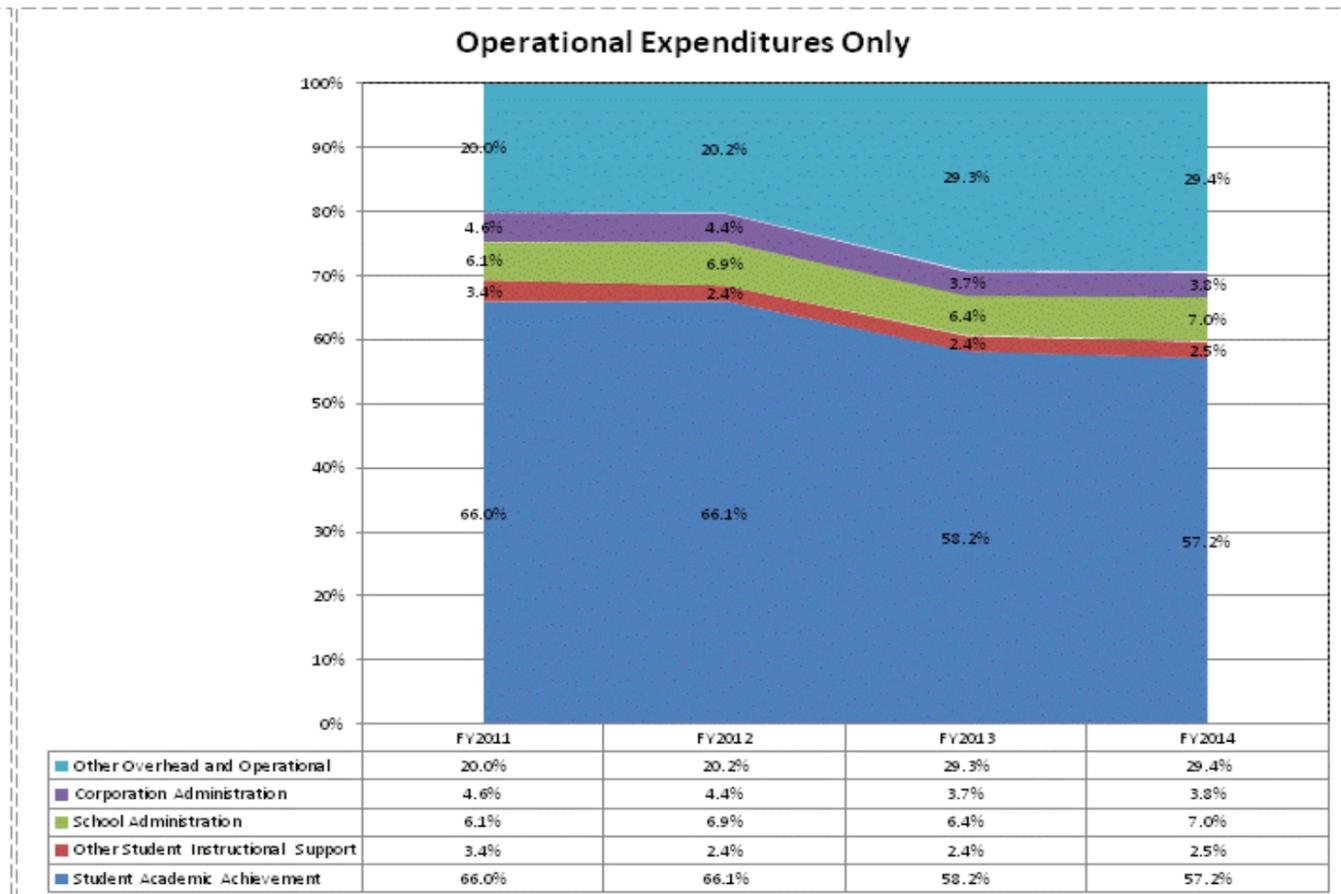
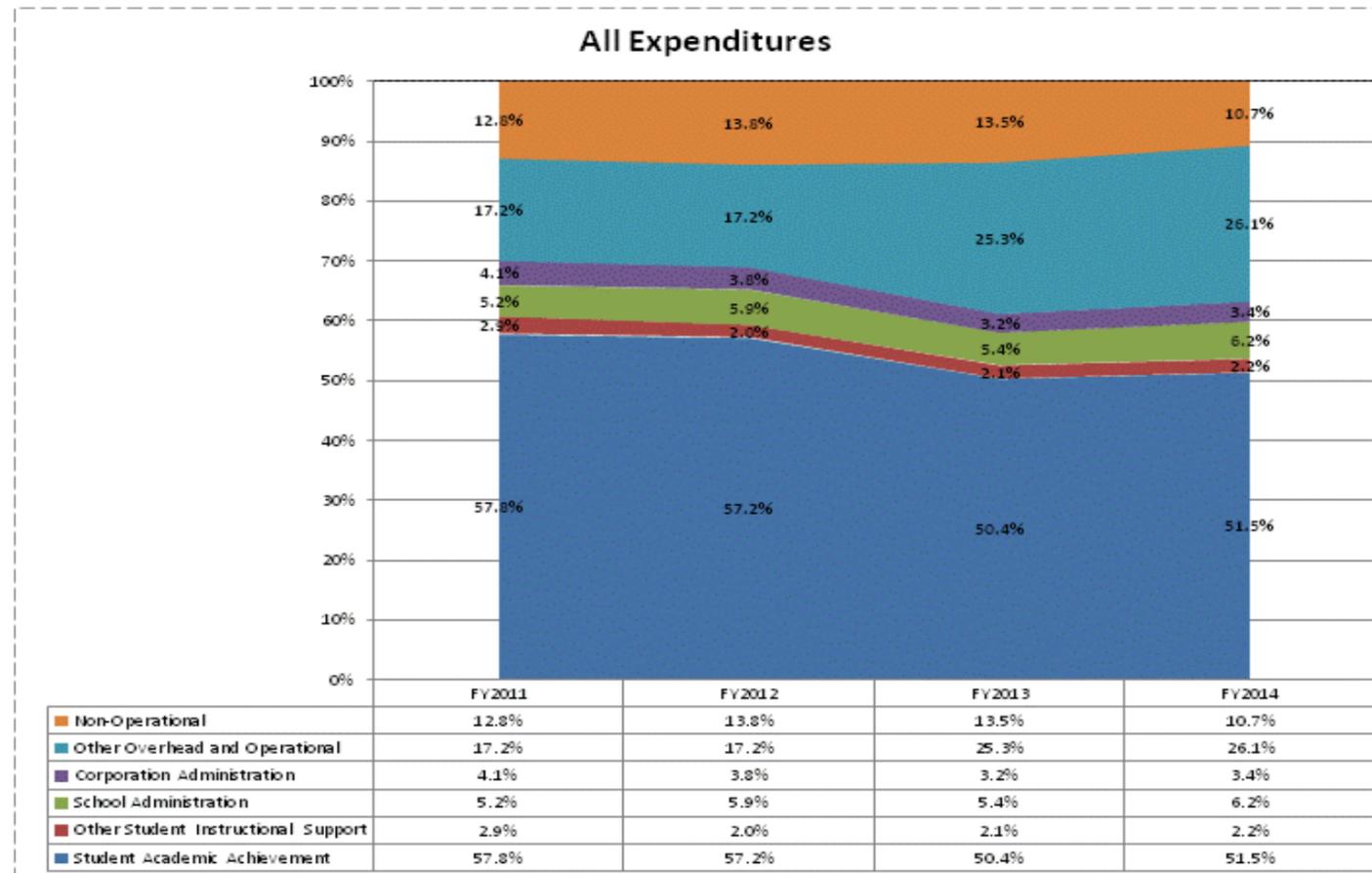


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Barr-Reeve Com Schools Inc (1315)

Barr-Reeve Com Schools Inc (1315)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$4,362,631	60.4%	\$4,584,252	59.3%	\$4,383,142	50.4%	\$4,448,037	51.5%
Student Instructional Support	\$427,331	5.9%	\$556,935	7.2%	\$659,634	7.6%	\$726,467	8.4%
Overhead and Operational Nonoperational	\$1,347,509	18.7%	\$1,579,872	20.5%	\$2,478,235	28.5%	\$2,547,343	29.5%
Nonoperational	\$1,084,420	15.0%	\$1,003,773	13.0%	\$1,169,136	13.5%	\$920,758	10.7%
Grand Total	\$7,221,891		\$7,724,832		\$8,690,147		\$8,642,604	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	66.3%	66.6%	58.0%	59.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Barr-Reeve Com Schools Inc (1315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$264,816	\$250,265	\$221,251	N/A	-16%	-12%
11100 Regular Programs; Elementary	\$1,387,259	\$1,846,413	\$1,633,799	\$1,592,278	15%	-14%	-3%
11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11300 Regular Programs; High School	\$1,034,286	\$1,421,518	\$1,573,614	\$1,595,599	54%	12%	1%
11450 Vocational Education; Consumer and Homemaking	\$59,099	\$79,263	\$102,619	\$21,573	-63%	-73%	-79%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$945	\$3,990	N/A	N/A	322%
11510 Vocational Education; Cooperative Education	\$28,723	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$19,311	\$20,130	\$14,470	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$13,582	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$45,078	\$31,281	\$27,284	N/A	-39%	-13%
12520 Culturally Different; Compensatory	\$6,690	\$2,654	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$52,038	\$59,596	\$9,896	\$1,670	-97%	-97%	-83%
12900 Other Special Programs	\$11,640	\$8,166	\$768	\$3,539	-70%	-57%	361%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$10,914	\$0	\$0	\$0	-100%	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$7,079	\$0	N/A	N/A	-100%
14300 Summer School Programs; High School	\$19,740	\$29,618	\$39,599	\$31,200	58%	5%	-21%
16200 Preventive Remediation	\$2,464	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$93,341	\$59,708	\$72,668	N/A	-22%	22%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$206,039	\$327,566	\$328,269	\$391,908	90%	20%	19%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$17,559	\$18,653	N/A	N/A	6%
22110 Improvement of Instruction; Service Area Direction	\$8,425	\$0	\$85,484	\$58,680	> 500%	N/A	-31%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,000	\$505	\$0	\$4,000	33%	> 500%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$9,143	\$23,365	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$408	\$21,145	N/A	N/A	> 500%
22210 Library/Media Services; Service Area Direction	\$52,026	\$81,441	\$76,082	\$61,589	18%	-24%	-19%
22220 Library/Media Services; School Library	\$6,836	\$7,032	\$4,258	\$4,472	-35%	-36%	5%
22230 Library/Media Services; Audiovisual	\$705	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,841	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$164,056	\$135,157	\$87,313	\$142,595	-13%	6%	63%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$9,360	\$13,544	N/A	N/A	45%
22900 Other Support Service, Instructional Staff	\$0	\$6,753	\$2,072	\$46,476	N/A	> 500%	> 500%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$131,841	\$48,293	\$113,921	N/A	-14%	136%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$90,903	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$200,821	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,396,541	\$4,584,252	\$4,383,142	\$4,448,037	31%	-3%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$32,568	\$91,254	\$123,614	\$130,491	301%	43%	6%
21230 Guidance Services; Appraisal Services	\$4,857	\$4,997	\$992	\$0	-100%	-100%	-100%
21240 Guidance Services; Information Services	\$0	\$0	\$7,314	\$0	N/A	N/A	-100%
21290 Guidance Services; Other Guidance Services	\$0	\$81	\$144	\$451	N/A	456%	213%
21340 Health Services; Nurse Services	\$27,681	\$50,441	\$54,053	\$59,850	116%	19%	11%
21390 Health Services; Other Health Services	\$1,311	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$178,348	\$259,700	\$333,284	\$390,354	119%	50%	17%
24900 Other Support Services, School Administration	\$81,299	\$150,463	\$140,232	\$145,322	79%	-3%	4%
Student Instructional Support Total	\$326,063	\$556,935	\$659,634	\$726,467	123%	30%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,222	\$59,863	\$40,668	\$53,856	380%	-10%	32%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Barr-Reeve Com Schools Inc (1315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23120 Board of Education; Service Area Assistants	\$32,853	\$52,703	\$52,116	\$27,545	-16%	-48%	-47%
23150 Board of Education; Legal Services	\$6,104	\$12,062	\$13,012	\$4,563	-25%	-62%	-65%
23160 Board of Education; Promotion Expenses	\$1,242	\$1,735	\$1,920	\$2,169	75%	25%	13%
23190 Board of Education; Other Governing Body Services	\$730	\$1,130	\$4,062	\$831	14%	-27%	-80%
23210 Executive Administration; Office of The Superintendent	\$100,333	\$146,552	\$148,811	\$185,427	85%	27%	25%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$987	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$20,213	\$18,399	\$13,478	\$18,096	-10%	-2%	34%
25192 Other Fiscal Services; Petty Cash	\$300	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$0	\$100	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$461	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$10,139	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$39	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$785	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$0	\$2,549	\$1,451	N/A	N/A	-43%
25990 Other Support Services, Central	\$12,000	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$329,021	\$484,667	\$539,972	\$543,591	65%	12%	1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$61,615	\$75,626	\$87,619	\$126,929	106%	68%	45%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,060	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$62,907	\$42,922	\$850,404	\$853,017	> 500%	> 500%	0%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$37,116	\$24,628	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$30,979	\$49,174	\$45,014	\$47,515	53%	-3%	6%
27100 Student Transportation; Vehicle Operation	\$13,769	\$19,599	\$25,240	\$24,652	79%	26%	-2%
27200 Student Transportation; Monitoring Services	\$5,674	\$10,164	\$28,810	\$9,934	75%	-2%	-66%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$21,681	\$32,565	\$34,097	\$33,438	54%	3%	-2%
27400 Student Transportation; Purchase of School Buses	\$54,231	\$0	\$0	\$0	-100%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$6,428	\$498	\$5,123	\$4,737	-26%	> 500%	-8%
27700 Student Transportation; Contracted Transportation Services	\$152,888	\$147,392	\$224,722	\$224,687	47%	52%	0%
27900 Student Transportation; Other Student Transportation Services	\$38,280	\$48,389	\$48,347	\$55,962	46%	16%	16%
27910 Student Transportation; Bus Driver Training	\$185	\$24	\$0	\$0	-100%	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$950	\$67	\$310	N/A	-67%	365%
31200 Food Services Operations; Food Preparation and Dispensing	\$72,498	\$156,132	\$146,411	\$160,179	121%	3%	9%
31300 Food Services Operations; Food Delivery	\$91,776	\$149,066	\$164,028	\$164,693	79%	10%	0%
31400 Food Services Operations; Food Purchases	\$0	\$34,216	\$0	\$0	N/A	-100%	N/A
31900 Other Food Services	\$556	\$353	\$1,768	\$2,776	399%	> 500%	57%
Overhead and Operational Total	\$1,166,125	\$1,579,872	\$2,478,235	\$2,547,343	118%	61%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$1,800	\$15,143	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$9,729	\$16,943	\$4,569	\$21,457	121%	27%	370%
33400 Athletic Coaches	\$75,475	\$102,551	\$112,090	\$115,954	54%	13%	3%
33990 Other Community Services; Other	\$5,163	\$0	\$9,718	\$4,967	-4%	N/A	-49%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$500	\$3,530	\$650	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$8,270	\$16,034	\$21,097	\$14,872	80%	-7%	-30%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$83,876	\$23,543	\$98,764	\$47,394	-43%	101%	-52%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$6,221	\$8,125	N/A	N/A	31%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$76,955	\$90,523	\$78,622	\$77,348	1%	-15%	-2%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$130,900	\$61,346	\$142,151	\$80,504	-38%	31%	-43%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,978	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$559,445	\$415,000	\$505,000	\$410,000	-27%	-1%	-19%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$4,356	\$0	\$14,790	N/A	240%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Barr-Reeve Com Schools Inc (1315)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52100 Debt Services; Interest on Debt; Bonds	\$0	\$174,056	\$102,164	\$81,302	N/A	-53%	-20%
54200 Common School Fund; Principal	\$88,088	\$62,241	\$82,821	\$42,970	-51%	-31%	-48%
54250 Common School Fund; Interest	\$0	\$18,507	\$5,267	\$1,074	N/A	-94%	-80%
Nonoperational Total	\$1,057,180	\$1,003,773	\$1,169,136	\$920,758	-13%	-8%	-21%
Prorated By Fund							
26491 2007 Account Code - PERF	\$48,958	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$261,955	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$773,612	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$191,457	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,275,982	\$0	\$0	\$0	N/A	N/A	N/A